

CEREBRA INTEGRATED TECHNOLOGIES LIMITED CIN: L85110KA1993PLC015091

Regd.Office: No.S 5 Off 3rd Cross, 1st Stage, Peenya Industrial Area, Bangalore-560058 Tel No.: +91 80 22046969 Fax no.: +91 80 22046980 email:investors@cerebracomputers.com, www.cerebracomputers.com,

Statement of Standalone Unaudited Financial Results for the Third Quarter and Nine Months ended 31.12.2019

ite	ment of Standalone Unaudited Financial Results for the Third Quar	ter and Nine N	Nonths ended	31.12.2019			Rs. In Lakhs
Particulars		Quarter ended Unaudited (Reviewed)			Nine Months Ended		Year Ended
			Quarter ended offaddited (Reviewed)			Unaudited (Reviewed)	
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
	INCOME :						
	(a) Revenue from operations	3,339.29	2,480.55	6,318.58	7,014.52	21,082.48	26,105.3
	(b) Other income	2.17	175.13	(374.36)	188.78	683.32	582.3
	Total income	3,341.46	2,655.68	5,944.22	7,203.30	21,765.80	26,687.71
	Expenses						
	(a) Cost of materials consumed	877.03	212.20	1,447.96	1,491.26	1,598.39	2,516.5
	(b) Purchases of stock in trade	1,902.64	673.27	2,997.07	3,039.68	16,820.15	17,394.3
	(c) Changes (Increase)/Decrease inventories of finished goods,	(1,034.83)	323.04	901.66	(1,197.60)	(28.82)	577.2
	work in progress and stock in trade.						
	(d) Employee benefit expenses	262.67	246.09	135.84	649.90	381.67	523.7
	(e) Finance cost	88.04	50.70	104.99	214.83	119.48	259.9
	(f) Depreciation and amortisation	7.11	6.92	6.75	20.70	20.22	26.9
	(g) Other expenses	124.99	137.53	94.88	335.46	253.08	1,500.0
	Total expenses	2,227.65	1,649.75	5,689.15	4,554.23	19,164.17	22,798.93
	Profit before exceptional items and tax	1,113.81	1,005.93	255.07	2,649.07	2,601.63	3,888.79
	Exceptional items		-	-	-	-	2,384.69
	Profit Before Tax	1,113.81	1,005.93	255.07	2,649.07	2,601.63	1,504.10
	Current tax	295.48	232.25	89.14	681.87	909.12	1,503.01
	Deferred tax expense	-	-	-		-	(104.75
	Total tax expense	295.48	232.25	89.14	681.87	909.12	1,398.26
	Profit after tax for the year	818.34	773.67	165.94	1,967.20	1,692.51	105.83
	OTHER COMPREHENSIVE INCOME / (LOSS)						
	(B) (i) Items that will not be reclassified subsequently to the			1, 100	32 107-21	S WARTES	
	statement of profit and loss	0.77	0.77	0.37	2.30	1.10	3.00
	Statement of pront and ross						
	(ii) Income tax on the items that will not be reclassified	0.13	0.23	0.11	0.58	0.31	1.00
	subsequently to the statement of profit and loss				0.170.70		
	TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	0.63	0.54	0.26	1.72	0.79	2.00
	1 AV 40 (2)				-		
	TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR	818.97	774.22	166.20	1,968.92	1,693.30	107.83
	Earnings per share (of Rs 10 each):						
	Basic	0.68	0.64	0.14	1.62	1.40	0.09
	Diluted	0.68	0.64	0.14	1.62	1.40	0.09
			1000			30,79.5	

For CEREBRA INTEGRATED TECHNOLOGIES LTD.,

Director

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Segment Reporting (Standalone - unaudited) STANDALONE SEGMENT WISE REVENUE. RESULTS, ASSETS AND LIABILITIES

Rs. In Lakhs

Particulars	Quarter ended			Nine Mon	Year Ended	
Faiticulais	31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
Segment Revenue						
a. Hardware including trading of refurbished computer accessories	1,427.14	917.35	5,997.58	2,486.68	19,380.52	21,970.16
b. Ewaste Powdering and Refining Division	1,912.14	1,563.20	321.00	4,527.84	1,701.96	4,135.21
Total	3,339.29	2,480.55	6,318.58	7,014.52	21,082.48	26,105.37
Less Inter segment revenue	-		-	-		-
Net sales/Income from Operations	3,339.29	2,480.55	6,318.58	7,014.52	21.,082.48	26,105.37
Segment Results						
a. Hardware including trading of refurbished computer accessories	-86.53	183.74	281.39	-1.64	2,464.79	2,677.08
b. Ewaste Powdering and Refining Division	1,288.39	872.88	78.67	2,865.53	256.32	1,471.70
Total	1,201.86	1,056.62	360.06	2,863.89	2,721.11	4,148.77
Less i. Interest	88.04	50.70	104.99	214.83	119.48	259.99
Add ii. Other Un-allocable Expenditure Net of Un-allocable income				-	-	-
Profit before Tax (before other comprehensive income) Segment Assets	1,113.81	1,005.93	255.07	2,649.07	2,601.63	3,888.79
Segment Assets						
a. Hardware including trading of refurbished computer accessories	28,473.69	35,574.30	37,331.57	28,473.69	37,331.57	35,049.95
b. Ewaste Powdering and Refining Division	10,964.28	6,859.85	3,882.73	10,964.28	3,882.73	5,036.27
Segment Liabilities						
a. Hardware including trading of refurbished computer accessories	13,374.95	17,746.61	16,994.30	13,374.95	16,994.30	17,010.94
b. Ewaste Powdering and Refining Division	1,664.09	1,107.58	221.16	1,664.09	221.16	645.27

Based on management approach as defined in IND AS 108, operating segments, the chief operating decision maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along with these business segments. The accounting policies used in preparation of financial statements are consistently applied to record revenue and expenditure in individual segments.

Notes

- 1. The above financial results for the quarter ended 31st December, 2019 as recommended by the Audit Committee were approved by the Board of Directors at its Meeting held on 07.02.2020.
- 2. These financial results have been prepared in accordance with Indian Accounting Standards ("IND AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5 July, 2016.
- 3. With regard to the qualifications by the Auditors, the Company has implemented the Software with regard to the stocks and now the Company will be able to ascertain the exact quantity and value of the stock.
- 4. As regards the remarks of the Auditors for advances and receivables, the Company has infused and is infusing its best efforts to collect the same and is confident of recovering the same in due course of time and hence no provision is made.
- 5.The Company has 32 Stores known as Cerebra Experience Centres across the country through Franchisees to sell the Refurbished products.

Figures have been regrouped or rearranged, wherever necessary.

For and on behalf of the Board of Directors,

Shrichar Stregde Wholetime Director and CFO

DIN: 01247342

Place : Bangalore Date: 07.02.2020



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Statement of Consolidated Unaudited Financial Results for the Third Quarter and Nine Months ended 31.12.2019

Rs In Lakhs

accini	ent of Consolidated Unaudited Financial Results for the Third Quarte	and wille wo	itiis ended 51.	12.2015			Rs. In Lakhs
	Particulars	Quarter ended Unaudited (Reviewed)			Nine Months Ended Unaudited (Reviewed)		Year Ended (Audited)
		31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
1	INCOME :						
	(a) Revenue from operations	4,818.97	5,375.31	8,716.56	14,220.48	30,712.46	38,523.3
	(b) Other income	2.20	175.22	(366.44)	188.89	704.26	582.2
	Total income	4,821.17	5,550.53	8,350.12	14,409.36	31,416.72	39,105.6
11	Expenses						
	(a) Cost of materials consumed	874.23	212.20	1,447.95	1,488.46	1,598.39	2,516.5
	(b) Purchases of stock in trade	3,176.37	3,268.40	5,159.43		24,884.59	27,932.
	(c) Changes (Increase)/Decrease inventories of finished goods,	(1,128.03)	0.42000000000	901.66	Service and the service and th	(28.82)	575.
	work in progress and stock in trade.					, , ,	
	(d) Employee benefit expenses	377.03	352.21	215.70	975.68	677.71	903.
	(e) Finance cost	98.35	70.85	111.08	266.19	196.45	375.
	(f) Depreciation and amortisation	8.41	8.19	8.41	23.91	25.24	37.
	(g) Other expenses	151.77	180.56	115.86	430.62	582.49	2,399.
	Total expenses	3,558.14	4,424.65	7,960.09	11,241.70	27,936.06	34,740.6
	Profit before exceptional items and tax	1,263.03	1,125.88	390.03	3,167.66	3,430.66	4,364.9
- 1	Exceptional items		_	-	-	-	2,384.6
	Profit Before Tax	1,263.03	1,125.88	390.03	3,167.66	3,480.66	1,980.2
	Current tax	295.48	232.25	89.13	681.87	909.12	1,504.3
	Deferred tax expense	-	-	-	-	-	(104.
	Total tax expense	295.48	232.25	89.13	681.87	909.12	1,399.
	Profit after tax for the year	967.55	893.63	300.90	2,485.79	2,571.54	580.6
	OTHER COMPREHENSIVE INCOME / (LOSS) (B) (i) Items that will not be reclassified subsequently to the statement of profit and loss	0.77	0.77	(0.69)	2.30	1.10	3.0
	(ii) Income tax on the items that will not be reclassified	0.13	0.23	0.10	0.58	0.31	1.0
	subsequently to the statement of profit and loss	0.20	0.20	0.10	0.00	0.51	
- 1	TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	0.63	0.54	(0.80)	1.72	0.79	2.
	TOTAL OTTEN COMM NETIENSIVE MICOME, (2005)	0.03	0.54	(0.00)	2.72	0.75	2.0
-	TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR	968.19	894.17	300.11	2,487.51	2,572.36	582.
	Profit for the year attributable to :						
- 1	Shareholders of the company	947.39	876.91	281.93	2,415.16	2,477.57	440.
- 1	Non controlling interest	20.16	16.70	18.97	70.63	93.98	140.
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	Other comprehensive income attributable to	p 8924	299335	30-10-20-2		10 00000	
- 1	Shareholders of the company	0.63	0.54	(0.47)	1.72	0.79	2.0
	Non controlling interest		:= :	(0.32)			-
-	Total comprehensive income attributable to						
	Shareholders of the company	948.02	877.46	281.46	2,416.88	2,478.37	442.
- 1	Non controlling interest	20.16	16.70	18.65	70.63	93.98	140.
	Farnings per share (of Rs 10 each):		1				
	Earnings per share (of Rs 10 each):	0.70	0.72	0.25	1.00	2 12	0
	Earnings per share (of Rs 10 each): Basic Diluted	0.78 0.78	0.72 0.72	0.25 0.25	1.99 1.99	2.13 2.13	0. 0.

FOR CEREBRA INTEGRATED TECHNOLOGIES LTD.,

Director

Page No. 2

Segment Reporting (Consolidated - Unaudited) CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

Rs. In Lakhs

			NS. III Lakiis			
		Quarter ended Unaudited (Reviewed)		Nine Months Ended Unaudited (Reviewed)		Year Ended
Particulars	Quarter ended offaddited (Neviewed)					(Audited)
	31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018	31.03.2019
Segment Revenue						
a. Hardware including trading of refurbished computer accessories	2,906.83	3,812.11	7,547.94	9,692.64	28,984.41	34,362.03
b. Ewaste Powdering and Refining Division	1,912.14	1,563.20	1,164.96	4,527.84	1,701.96	4,135.21
c. IT Services	-	+	3.65	-	26.09	26.09
Total	4,818.97	5,375.31	8,716.56	14,220.48	30,712.46	38,523.33
Less Inter segment revenue	-	-	-	-	-	_
Net sales/Income from Operations	4,818.97	5,375.31	8,716.56	14,220.48	30,712.46	38,523.33
Segment Results						
a. Hardware including trading of refurbished computer accessories	73.15	327.64	324.66	572.89	3,423.94	3,973.59
b. Ewaste Powdering and Refining Division	1,288.39	872.88	177.66	2,865.53	256.32	1,471.70
c. IT Services	-0.16	-3.79	-1.21	-4.57	-3.16	-704.50
Total	1,361.38	1,196.72	501.11	3,433.85	3,677.10	4,740.79
Less i. Interest	98.35	70.85	111.08	266.19	196.45	375.82
Add ii. Other Un-allocable Expenditure Net of Un-allocable income	-		-	DE.	. .	
Profit before Tax (before other comprehensive income)	1,263.03	1,125.88	390.03	3,167.66	3,480.66	4,364.97
Segment Assets						
a. Hardware including trading of refurbished computer accessories	37,152.82	43,111.35	43,873.43	37,152.82	43,873.43	41,518.63
b. Ewaste Powdering and Refining Division	10,964.28	6,859.85	3,882.73	10,964.28	3,882.73	5,036.27
c. IT Services	64.37	1.91	707.78	64.37	707.78	3.90
Segment Liabilities						
a. Hardware including trading of refurbished computer accessories	16,009.77	19,518.37	18,706.28	16,009.77	18,706.28	18,646.22
b. Ewaste Powdering and Refining Division	1,664.09	1,107.58	221.16	1,664.09	221.16	645.27
c. IT Services	765.31	702.70	701.48	765.31	701.48	700.27

Based on management approach as defined in IND AS 108, operating segments, the chief operating decision maker evaluates the Compary's performance and allocates resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along with these business segments. The accounting policies used in preparation of financial statements are consistently applied to record revenue and expenditure in individual segments.

Notes

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- 3. With regard to the qualifications by the Auditors, the Company has implemented the Software with regard to the stocks and now the Company will be able to ascertain the exact quantity and value of the stock.
- 4. As regards the remarks of the Auditors for advances and receivables, the Company has infused and is infusing its best efforts to collect the same and is confident of recovering the same in due course of time and hence no provision is made.
- 5. The Company has 32 Stores known as Cerebra Experience Centres across the country through Franchisees to sell the Refurbished products.
- 6. The Middle East is going thru economic turmoil and hence Middle East operations have been affected. The Management is confident that these will not affect the Company's performance on an annual basis.

7. Figures have been regrouped or rearranged, wherever necessary.

For and on behalf of the Board of Directors

Shridhar SHogde

Wholetime Director and CFO

DIN: 01247342

Place : Bangalore Dated : 07-02-2020